authorized the imposing of a special tax for park purposes on all the real estate exclusive of improvements; and under such provision of the charter an ordinance was passed which imposed a tax only on so much of the real estate as was taxable for general city purposes; the result being the omission of church, city and railroad properties. *Held,* that such ordinance did not deny the property owners taxed thereunder the equal protection of the law within the Fourteenth Amendment to the Federal Constitution. Burgess, Graves and Woodsen, J. J., *dissenting.*

This decision is apparently a departure from the doctrine laid down by the courts of this country, that an ordinance which involves official discretion as to whom rights and liabilities shall vest, is void, offending as it does the Fourteenth Amendment. *St. Louis v. Heitzberg Packing Co.,* 141 Mo. 375; *In re Wo Lee,* 26 Fed. 471. Legislation discriminating against some and favoring others, is prohibited. *Barbier v. Connolly,* 113 U. S. 27. A law which exempts all property of like nature or condition, falling naturally into a particular class does not necessarily offend constitutional provisions. *Pacific Express Co. v. Siebert,* 142 U. S. 351. But an arbitrary classification of property or persons for the purpose of taxation is not permitted. *Singer Mfg. Co. v. Wright,* 33 Fed. 121.

CONSTITUTIONAL LAW—TAXATION—FAILURE TO LIST PROPERTY.—TRAVELER'S INS. CO. v. BOARD OF ASSESSORS ET AL., 47 So. 439 (LA.).—*Held,* that the state may subject to the doom of the assessors a taxpayer who has failed to furnish a list of his property to the assessor as required by law, but not where the failure to make such return was without fraudulent intent and from an honest belief that what property he had was not taxable.

Statutes requiring taxpayers to furnish a list of their taxable property to the assessor, and subjecting them to the doom of the assessor for a failure or refusal to do so, have in the past been regarded as valid. *Lincoln v. City of Worcester,* 8 Cush. 55; *State v. Apgar,* 31 N. J. L. 358. Even statutes imposing penalties other than estoppel from questioning the valuation of the assessor, have been upheld by some courts. *Fox's Appeal,* 112 Pa. St. 337. The principal case, however, follows the rule recently laid down by the Supreme Court of the United States, which is that, where one acts in good faith, such statutes do not afford due process of the law within the Fourteenth Amendment to the *Constitution of the United States. Central of Georgia Ry. v. Wright,* 207 U. S. 127. The principles upon which that decision is based, are that the assessment of a tax is a judicial act, and therefore, before the assessment on omitted property can be made, notice to the taxpayer, with opportunity to be heard somewhere in the process is essential. *Davidson v. New Orleans,* 96 U. S. 97; *Security Trust & Safety VaultCo. v. City of Lexington,* 203 U. S. 323.

DEEDS—DELIVERY—NECESSITY.—FORTUNE v. HUNT, 63 S. E. (N. C.) 82.—Where the grantor gave the deed to a third person with a direction to take and keep it, and, if the grantor never called for it, to deliver it to the grantee, and the grantor died without more being done, *held,* that there was no delivery of the deed and that the intention of the grantor that the instrument should be good as a deed would not take the place

of delivery, and make it operative. Delivery is to a large extent, a question of intention. *Crain v. Wright,* 114 N. Y. 307. If the grantor intended to divest himself of the title the delivery is good. *Miller v. Lullman,* 81 Mo. 311. But delivery of a deed to be valid must be such as deprives the grantor of all control of the instrument. *Porter v. Woodhouse,* 59 Conn. 568. Accordingly, it is generally held that regardless of intention, there is no delivery when a deed is given to a third party to deliver to the grantee unless called for by the grantor in the meantime. *Harman v. Harman,* 70 Fed. 894. Further, since delivery is the act of the grantor by which he expresses his intention to divest himself of title, it must be made during his life. *Richardson v. Woodstock Iron Co.,* 90 Ala. 266.

DEEDS—EXECUTION IN BLANK—INSERTIONS OF NAME AFTER DELIVERY. —EMSTEIN V. HOLLADAY-KLOTZ LAND AND LUMBER CO., 11 S. W. 859 (MO.).—*Held,* that the delivery of the deed with the name of the grantee left blank, with parol authority to the purchaser to fill in the blank, passes title to the land, even though the name of the subsequent grantee is inserted after delivery.

The general rule is that a deed for land is invalid when it is acknowledged and delivered without the name of the grantee appearing therein. *Whitaker v. Miller,* 83 Ill. 381. But the grantor may authorize some one by parol to fill in the grantee's name before delivery. *Cribben v. Deal,* 21 Or. 211; *Devlin on Deeds,* Sect. 456. And some jurisdictions require this authority to be in writing. *Upton v. Archer,* 41 Cal. 85. In either case when not inserted before delivery, the deed passes no interest. *Allen v. Withrow,* 110 U. S. 119. Analogous to the case at hand, one jurisdiction held, that if a party delivers a deed duly executed with parol authority to fill blanks, he is estopped from denying its validity against a subsequent purchaser for value without notice. *Ragsdale v. Robinson,* 48 Tex. 379.

DISCOVERY—PHYSICAL EXAMINATION—POWER OF COURT.—LARSON V. SALT LAKE CITY ET AL., 97 PAC. 483 (UTAH).—*Held,* that in the absence of a statute authorizing it, a court of law has no power to compel one suing for a personal injury to submit to a physical examination by a physician appointed by the court.

The decisions are not uniform, but there is a weight of authority in favor of the power of the trial courts to issue such an order, under proper restrictions. *Graves v. Battle Creek,* 95 Mich. 266; *Miami & Montgomery Turnpike Co. v. Baily,* 37 Ohio St. 104. Some of the foremost tribunals in this country, however, including the Supreme Court of the United States, have held that the court has no such inherent power, and in the absence of statutes cannot compel a physical examination. *Camden & Suburban R. Co. v. Stetson,* 177 U. S. 172; *McQuigan v. D., L. & W. R. Co.,* 129 N. Y. 50; *Stack v. N. Y., N. H. & H. R. Co.,* 177 Mass. 155. Even where the power is asserted, no one has an absolute right to have it exercised, but it lies in the discretion of the court. *O'Brien v. La Crosse,* 99 Wis. 421. Statutes now exist in several of the states, conferring this power upon the trial courts. *McGovern v. Hope,* 63 N. J. L. 76; *Lyon v. Manhattan R. Co.,* 142 N. Y. 298.